IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 18305 of 2006(D)

PETITIONER:

MEDICAL TRUST HOSPITAL,
M.G. ROAD, ERNAKULAM, REPRESENTED BY ITS
DIRECTOR, P.V. ANTONY.

BY ADV. SMT.S.K.DEVI
SMT.DEEPSUR D.JAYAN

RESPONDENTS:
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1. THE SALES TAX INSPECTOR,
SALES TAX CHECKPOST, DEPT. OF COMMERCIAL TAXES,
MUTHANGA.

2. THE SALES TAX INSPECTOR,
SALES TAX CHECKPOST, DEPT. OF COMMERCIAL TAXES,
WALAYAR.

3. STATE OF KERALA,
REPRESENTED BY ITS FINANCE SECRETARY,
SECRETARIAT, TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 18305/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: **TRUE COPY OF THE COMMUNICATION DTED 10.07.2006.**

EXHIBIT P2; **TRUE COPY OF NOTICE NO.3652/B/06-07 DATED 8.7.06.**

EXHIBIT P3: **TRUE COPY OF INVOICES NO.059 DATED 01.07.06.**

EXHIBIT P4: **TRUE COPY OF INVOICE NO.060 DATED 1.7.076**

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 18305 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp